



should consider – as it did in rejecting the same allegations as a basis for Mr. Nill’s scienter – the competing (and more “compelling”) inference that the internal controls allegations showed at most only negligence on the part of management. (See id.) Lead Plaintiff has no answer to the argument Defendants actually make.

Lead Plaintiff’s claim that the motion, if granted, would not affect the Court’s prior ruling on the Section 11 claim is also wrong. (See Opp. at 2 n. 2.) This Court previously held that because the entire Complaint “sounded in fraud,” the same analysis – including the scienter analysis – applied to both the Section 10(b) and the Section 11 claims. See In re Sonus Networks, Inc. Sec. Litig., No. Civ. A. 04-10294, 2006 WL 1308165, at \*7-\*8 (D. Mass. May 10, 2006).

For these reasons and those set forth in Defendants’ Renewed Motion for Reconsideration of Order Denying Motion to Dismiss in Light of U.S. Supreme Court Decision in Tellabs, Inc. v. Makor, Defendants respectfully submit that the Court should reconsider its prior ruling denying Defendants’ motions to dismiss.

Respectfully Submitted,

/s/ James W. Prendergast  
Jeffrey B. Rudman (BBO #433380)  
James W. Prendergast (BBO # 553073)  
Daniel W. Halston (BBO #548692)  
Peter A. Spaeth (BBO #545202)  
Wilmer Cutler Pickering Hale and Dorr LLP  
60 State Street  
Boston, Massachusetts 02109  
(617) 526-6000  
*Attorneys for Sonus Networks, Inc.*

/s/ John R. Baraniak, Jr.  
Robert S. Frank, Jr. (BBO #177240)  
John R. Baraniak, Jr. (BBO #552259)  
Choate Hall & Stewart  
Two International Place  
Boston, Massachusetts 02109  
(617) 248-5000  
*Attorneys for Hassan M. Ahmed*

/s/ Matthew J. Matule  
Thomas J. Dougherty (BBO# 132300)  
Matthew J. Matule (BBO# 632075)  
Skadden, Arps, Slate, Meagher & Flom LLP  
One Beacon Street  
Boston, MA 02108-3194  
(617) 573-4800  
*Attorneys for Stephen J. Nill*

Dated: July 23, 2007

**CERTIFICATE OF SERVICE**

I, James W. Prendergast, hereby certify that on July 23, 2007, I caused a true copy of the foregoing document to be served electronically via the Court's Electronic Filing System upon all counsel of record.

Dated: July 23, 2007

/s/ James W. Prendergast  
James W. Prendergast